

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2009-10**

Department: RMA - SPECIAL
DISTRICTS SERVICES (01340)
Function: General
Activity: Property Management
Fund: General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2007-08</u>	<u>BOARD APPROVED EXPENDITURES 2008-09</u>	<u>DEPARTMENT REQUEST 2009-10</u>	<u>CAO RECOMMENDATION 2009-10</u>
<u>SALARIES & EMPLOYEE BENEFITS</u>				
710102 Permanent Salaries	1,023,637	1,180,000	1,152,500	1,152,500
710103 Extra Help	37,746	0	30,000	0
710105 Overtime	52,732	45,000	45,000	40,000
710106 Stand-By Pay	34,553	35,000	39,000	35,000
710200 Retirement	218,248	291,500	277,400	277,400
710300 Health Insurance	142,332	158,000	167,900	167,900
710400 Workers' Compensation Insurance	31,962	37,235	58,751	58,751
TOTAL SALARIES & EMPLOYEE BENEFITS	1,541,210	1,746,735	1,770,551	1,731,551
<u>SERVICES & SUPPLIES</u>				
720200 Clothing & Personal Supplies	7,873	6,000	7,500	6,000
720300 Communications	7,258	8,000	9,000	8,000
720305 Microwave Radio Services	0	0	12,137	12,137
720500 Household Expense	109	400	400	400
720600 Insurance	7,062	9,980	7,933	7,933
720800 Maintenance - Equipment	14,196	10,500	15,000	10,500
720900 Maintenance - Structures & Grounds	107	500	500	250
721000 Medical, Dental & Lab Supplies	1,239	1,900	2,000	1,200
721100 Memberships	982	1,475	2,100	1,854
721300 Office Expense	8,982	4,000	4,000	3,750
721400 Professional & Specialized Services	6,281	0	1,000	0
721500 Publications & Legal Notices	0	250	500	250
721600 Rents & Leases - Equipment	142,452	129,000	160,100	129,000
721800 Small Tools & Instruments	3,480	5,000	5,000	5,000
721900 Special Departmental Expense	2,850	3,500	10,000	3,500
722000 Transportation & Travel	4,253	6,000	6,000	3,000
TOTAL SERVICES & SUPPLIES	207,124	186,505	243,170	192,774

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<u>FIXED ASSETS</u>				
740300 Equipment	7,202	8,150	23,300	0
TOTAL FIXED ASSETS	7,202	8,150	23,300	0
 TOTAL - RMA - SPECIAL DISTRICTS SERVICES	 1,755,536	 1,941,390	 2,037,021	 1,924,325

COMMENTS

This budget reflects the maintenance districts and service area work under the jurisdiction of the Resource Management Agency. Revenue for this budget is provided by charges to the various districts for services of the Special Districts and Engineering Administration.

REVENUE

For the last several years the revenues collected and the expenditures necessary to operate the various districts required the County General Fund to support the operation of these districts. The fees being charged by the County were no longer sufficient to recover the actual costs of personnel and overhead to provide the services. Under a Board of Supervisors' directive, the RMA has been actively involved in evaluating and submitting to the Board of Supervisors new fee structures for almost all districts. The new rate structure includes an annual cost of living adjustment provision and a charge for overhead expenses. It is anticipated that by the Summer of 2009, all districts will have been brought to the Board of Supervisors for recommended rate adjustments.

REVENUE (continued)

<u>REVENUE</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual & Estimated 2008-09</u>	<u>Projected 2009-10</u>
District Revenue	\$1,194,571	\$1,582,718	\$1,778,600	\$1,924,325**
Administrative Service Fee*	74,334	56,165	60,000	60,000
Indirect Costs	Not Collected	Not Collected	65,000	200,000
Total Revenue	\$1,268,905	\$1,638,883	\$1,903,600	\$2,184,325
<u>EXPENSES</u>				
County Expenditures	1,426,766	1,755,536	1,735,490	1,924,325
Indirect Costs	538,760	176,497	170,000	200,000***
County Cost	\$ 1,965,526	\$1,932,033	\$1,905,490	2,124,325
Total Cost to County	\$ 696,621	\$ 293,150	\$ 1,890	\$ -0-

*Note: The County Auditor charges the Districts an administrative service fee, which appears as a revenue in the General Fund Revenue Auditing and Accounting fees account (660300).

**Even though RMA has made significant progress in having the Districts fully reimburse the County General Fund for their direct and indirect expenses, there are still rate payers within a number of the districts which are delinquent on their accounts; therefore, this stated revenue will not actually be 100% realized. RMA is currently now working on a collections program to recoup the delinquent accounts.

***The RMA Special District Services is now including in the charged rates to districts the costs of departments supporting the activities associated with the operations of Districts. Each year, through an outside consultant, a County-wide Cost Allocation Plan is prepared. Within this plan the costs of indirect expenses of departments supporting districts is determined. For 2009-10, the Countywide Cost Allocation Plan has allocated indirect costs of \$325,773 to districts. However, in April 2008 the RMA made a presentation to the Board of Supervisors showing that indirect costs fluctuated significantly over the last 10 years. The report requested that the annual indirect costs be given a more stable amount each year for the fees charged each district. At this time, RMA is using the amount of \$200,000 as an indirect cost to be recovered from districts through charges for services.

STAFFING

<u>Permanent</u>	<u>2008-09 Authorized</u>	<u>2008-09 Request & Recommend</u>
Account Clerk II	1	1
Administrative Analyst I or II	2	2
Assistant Engineer	1	1
Licensed Utility Worker I, II, or Utility Worker	15	15
Special Districts Electrician	1	1
Special Districts Manager	1	1
Supervising Licensed Utility Worker	<u>3</u>	<u>3</u>
Total Permanent	24	24

The following vacant position is not recommended to be funded for 2009-10, with an estimated savings to the Utility Districts as noted below:

<u>Position</u>	<u>Estimated Salary & Employee Benefit Savings for 12 Months</u>
Licensed Utility Worker I	\$53,600

SALARIES & EMPLOYEE BENEFITS

- 710102 Permanent Salaries are recommended at \$1,152,500 based on present cost of staff.
- 710105 Overtime is recommended to be funded at \$40,000 based on current expenditures. Overtime is generated primarily due to call out and weekend work requirements. A request to hire an Office Assistant (\$30,000) to review, purge and organize archived files as the first step towards converting these files into an electronic format. Although desirable, the position is not recommended at this time.
- 710106 Standby-Pay is recommended to be funded at \$35,000. The maintenance of the sewer and water systems is a 24-hour, 7-day per week obligation. The Program requires one employee in the Mountain Area and one employee in the Valley to be on call nights, weekends and holidays.

SALARIES & EMPLOYEE BENEFITS (continued)

- 710200 Retirement reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300 Health Insurance is based on the employer's share of health insurance premiums.
- 710400 Workers' Compensation reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720200 Clothing & Personal Supplies is recommended at \$6,000 based on current expenditures for uniform rental, rain gear, gloves, safety equipment and first aid supplies.
- 720300 Communications is recommended at \$8,000 for telephone, cell phone, Internet and answering service to dispatch District Service employees who are on standby evenings and weekends. For 2009-10, it is requested and recommended to purchase two (2) Personal Digital Assistants (PDA's) (\$240). Net increase in communications cost by adding the PDA's is an additional \$25.40 a month per PDA. The PDA's would be used by the district personnel on standby after hours and by the shop supervisor during working hours to have remote access to water and sewer systems without having the expense of additional visits to the sites. Stand by personnel would be able to determine if alarm calls require immediate response or if it can wait until regular working hours. They would also have the ability in some instances to remote system adjustments. As there is an anticipated reduction in total overtime hours with the purchase of the PDA, overtime is recommended reduced by the added cost to this account.
- 720605 Microwave Radio Services is recommended at \$12,137, which represents the Department's contribution to the Internal Service Fund for 2009-10 based on the number of radios in this Department utilizing the County's microwave radio network.
- 720500 Household Expense is recommended at \$400 to cover cleaning supplies at the Valley shop.
- 720600 Insurance contribution reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800 Maintenance - Equipment (\$10,500) covers cost of maintaining phones, radio equipment, backhoe, pumps, hoses, welding, sewer cleaning equipment, and gasoline for the backhoe and two tank trucks.

SERVICES & SUPPLIES (continued)

- 720900 Maintenance - Structures and Grounds is recommended at \$250. This account covers supplies for welding and plumbing.
- 721000 Medical, Dental & Laboratory Supplies is recommended at \$1,200 for the replacement of first aid supplies and water pollution testing equipment. The required frequency of testing of sewage treatment plants and additional districts affects this account.
- 721100 Memberships (\$1,854) is recommended for membership in the American Water Works Association (\$354), the California Rural Water Association (\$900), and the Special Districts Association (\$600). Continued membership in the California Water Environment Association (\$200) is not recommended for 2009-10.
- 721300 Office Expense is recommended at \$3,750 for routine office supplies. A request to purchase three (3) flat panel monitors to replace the existing monitors is not recommended at this time.
- 721400 Professional & Specialized Services is not recommended. The department is requesting a utility software for water and sewer systems which can be used for lab reports and other reports for water and sewer systems. The department is still in the evaluation phase. Should it be determined that the software is viable to the department needs, it can be considered in 2010-11.
- 721500 Publications & Legal Notices (\$250) This account covers the expense of notices and required newspaper announcements.
- 721600 Rents & Leases - Equipment is recommended at \$129,000. This account is for the rental of equipment (\$5,000), and also vehicles from the Central Garage. Mileage for this Department is estimated at 229,600 miles for pickups at a cost of 54¢ per mile (\$124,000).
- 721800 Small Tools & Instruments is recommended at \$5,000 based on anticipated use and replacement.
- 721900 Special Departmental Expense is recommended at \$3,500. This account provides for miscellaneous expenditures, such as ice during the summer months, the cost of special endorsements to the employees' drivers license for transportation of pressurized chlorine for water purification at water treatment plants, and costs for required employee State Sewer and Water Certifications (\$700).
- 722000 Transportation & Travel (\$3,000) covers cost of meals, motels and fees for anticipated classes on treatment plant operation. This account includes private mileage when employees are called out from home.

FIXED ASSETS

The following fixed assets are not recommended for purchase in 2009-10

- 1 Utility Trailer (N) \$3,500, which would be equipped with the following:
- 1 Gas Power Tamper/Rammer (N) (\$4,000)
- 1 Cut Off Saw (N) (\$1,200)
- 1 Electric Demolition/Jack Hammer (N) (\$1,800)
- 1 Light Tower/ Generator (N) (\$2,800)
- 1 Submersible Pump 110V (N) (\$500)

- 1 Trench Shoring (N) (\$6,500) would see extremely limited use by the districts. Most trenching work is contracted out and the shoring is supplied by the contractors. Not recommended at this time.

Computer Equipment

The Department is requesting the following computer equipment:

- 2 Computers (N) (\$3,000) are not recommended. The Department is currently using two (2) computers being loaned from the Planning for use by an extra help Office Assistant and an extra help Engineering Assistant. Should a turn around in building activity require the current vacant positions be filled in Planning, it is recommended at that time to add additional computers to Special District Services.